ID: CCA\_2009061811175739 Number: **200929009** Release Date: 7/17/2009

Office:

UILC: 1362.00-00

From:

**Sent:** Thursday, June 18, 2009 11:17:59 AM

To: Cc:

Subject: RE: Recovering an Election

I did some research, and there is no process by which a taxpayer had retroactively undo an S corp election. He can only revoke the election going forward into future years.

Chief Counsel doesn't have access to documents like the TP's election but the Service Center (either in Cincinnati or Ogden, depending on where the taxpayer is located) may have the access.